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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

| | |
|----------------------------------|---|
| -----X | |
| In re | : |
| | : |
| WORLD COM, INC., <u>et al.</u> , | : |
| | : |
| | : |
| Reorganized Debtors. | : |
| -----X | |

Chapter 11
Case No. 02-13533 (AJG)
(Jointly Administered)

| | |
|----------------------------------|---|
| INTERNAL REVENUE SERVICE OF THE | : |
| UNITED STATES OF AMERICA, | : |
| | : |
| Appellant, | : |
| | : |
| | : |
| v. | : |
| | : |
| WORLD COM, INC., <u>et al.</u> , | : |
| | : |
| | : |
| Appellees. | : |
| -----X | |

____ Civ. ____ (____)

**REORGANIZED DEBTORS' COUNTERDESIGNATION OF
 ADDITIONAL ITEMS TO BE INCLUDED IN THE RECORD
 ON APPEAL BY THE INTERNAL REVENUE SERVICE**

With regard to the Notice of Appeal dated July 2, 2007, filed by the Appellant,
 Internal Revenue Service of the United States of America (the "IRS"), which has been
 designated as Docket No. 18977 in the above-captioned cases, Verizon Business Global LLC
 (successor by merger of reorganized debtor WorldCom, Inc.), and certain of its direct and

indirect subsidiaries (collectively, the “Reorganized Debtors”), Appellees, respectfully submit their counterdesignation of items to be included in the record on appeal pursuant to Federal Rule of Bankruptcy Procedure 8006 and Rule 8007-1 of the Local Bankruptcy Rules for the Southern District of New York, as follows:¹

**Documents Filed in the United States Bankruptcy Court
for the Southern District of New York**

| Designation Number | Date of Filing | Docket Number | Description |
|---------------------------|-----------------------|----------------------|--|
| 1 | 10/31/2003 | 9681 | Findings of Fact and Conclusions of Law signed on 10/31/2003 (1) Approving (i) Substantive Consolidation and (ii) The Settlements Under Debtors' Modified Second Amended Joint Plan of Reorganization, Dated October 21, 2003, and (2) Confirming Debtors' Modified Second Amended Joint Plan of Reorganization, Dated October 21, 2003. |
| 2 | 10/31/2003 | 9686 | Order signed on 10/31/2003 Confirming Debtors' Modified Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, Dated October 21, 2003. |
| 3 | 8/5/2004 | 12234 | Notice of Reorganized Debtors' Objection to Proof of Claim No. 38365 Filed by Department of the Treasury filed by Sylvia Mayer Baker on behalf of WorldCom, Inc.. with hearing to be held on 8/31/2004 at 10:00 AM at Courtroom 523 (AJG) Objections due by 8/26/2004, (Baker, Sylvia) (Entered: 08/05/2004) |

¹ The Reorganized Debtors reserve the right to amend this counterdesignation of additional items to be included in the record on appeal. For items designated, the designation includes all documents referenced within the particular document number, including, without limitation, all exhibits, attachments, declarations, and affidavits related thereto.

| Designation Number | Date of Filing | Docket Number | Description |
|---------------------------|-----------------------|----------------------|---|
| 4 | 8/18/2004 | 12273 | Notice of Adjournment of Hearing of Reorganized Debtors' Objection to Proof of Claim No. 38365 (Department of Treasury Administrative Expense Claim) (related document(s) 12234, 12235) filed by Alfredo R. Perez on behalf of WorldCom, Inc. with hearing to be held on 12/14/2004 at 10:00 AM at Courtroom 523 (AJG) Objections due by 12/9/2004, (Perez, Alfredo) (Entered: 08/18/2004) |
| 5 | 2/11/2005 | 15242 | Notice of Adjournment of Hearing on Reorganized Debtors' Objection to Proof of Claim No. 38365 (Department of Treasury Administrative Expenses Claims) (related document(s): 12235) filed by Alfredo R. Perez on behalf of WorldCom, Inc. with hearing to be held on 8/9/2005 at 10:00 AM at Courtroom 523 (AJG) (Perez, Alfredo) (Entered: 02/11/2005) |
| 6 | 6/21/2005 | 16282 | Withdrawal of Claim(s): number 37947 filed by the Internal Revenue Service filed by Nicole Gueron on behalf of United States of America. |
| 7 | 10/14/2005 | 17387 | Notice of Adjournment of Hearing regarding Reorganized Debtors' Objection to Proof of Claim No. 38365 (Department of Treasury Administrative Expense Claims) (related document(s): 12235) filed by Alfredo R. Perez on behalf of WorldCom, Inc. with hearing to be held on 1/31/2006 at 10:00 AM at Courtroom 523 (AJG) (Perez, Alfredo) (Entered: 10/14/2005) |
| 8 | 9/27/2005 | 17177 | Notice Regarding Reply of the United States of America to Reorganized Debtors' Objection to IRS Request For Payment No. 38365 (related document(s)12235) filed by Nicole Gueron on behalf of United States of America. (Gueron, Nicole) (Entered: 09/27/2005) |
| 9 | 12/19/2005 | 17743 | Declaration of John R. Anderson in Support of the Reorganized Debtors' Objection to the Request of Internal Revenue Service / Department of Treasury for Payment of Administrative Expense Claims, Dated November 1, 2005, filed under seal. |

| Designation Number | Date of Filing | Docket Number | Description |
|---------------------------|-----------------------|----------------------|---|
| 10 | 1/31/2006 | 17873 | Scheduling Order signed on 1/31/2006 regarding the reorganized debtors' objection to proof of claim no. 38365 (Department of Treasury Administrative Expense Claim) (related document 12235). Hearing adjourned to 2/1/2006 at 10:00 AM. (DePierola, Jacqueline) (Entered: 01/31/2006) |
| 11 | 3/27/2006 | 18083 | Amended Scheduling Order signed on 3/27/2006 regarding the reorganized debtors' objection to proof of claim no. 38365 (Department of Treasury Administrative Expense Claim) (related document(s)12235). Hearing to be held on 4/11/2006 at 10:00 AM at Courtroom 523 (AJG). (DePierola, Jacqueline) (Entered: 03/27/2006) |
| 12 | 5/23/2006 | 18286 | Transcript of Hearing Held on April 11, 2006 filed by J&J Transcribers, Inc. (DOCUMENT FILED UNDERSEAL) (Richards, Beverly). (Entered: 05/26/2006) (IRS Claim No. 38365) |
| 13 | 6/27/2007 | 18972 | Order signed on 6/27/2007 granting Reorganized debtors' objection to proof of claim no. 38365 and motion for a determination of refund rights (related document(s) 18918, 18942 and 12235). (DePierola, Jacqueline) Corrective PDF File Attached on 6/28/2007 (Richards, Beverly). (Entered: 06/27/2007) |
| 14 | 7/12/2007 | 18997 | Designation of Contents (appellant). Of Record On Appeal And Statement of Issues on Appeal (Internal Revenue Service's) filed by Danna Drori on behalf of United States of America. (Drori, Danna) (Entered: 07/12/2007) |
| 15 | 7/12/2007 | 18998 | Opposition Notice of Reorganized Debtors' Motion to Dismiss Appeal or For An Order Denying the IRS Leave to File an Interlocutory Appeal (related document(s)18977) filed by Alfredo R. Perez on behalf of WorldCom, Inc. (Perez, Alfredo) (Entered: 07/12/2007) |

| Designation Number | Date of Filing | Docket Number | Description |
|---------------------------|-----------------------|----------------------|---|
| 16 | 7/12/2007 | 18999 | Opposition Brief Reorganized Debtors' Memorandum of Law in Support of Motion to Dismiss Appeal or For An Order Denying the IRS Leave to File an Interlocutory Appeal (related document(s): 18977, 18998) filed by Alfredo R. Perez on behalf of WorldCom, Inc.. (Perez, Alfredo) (Entered: 07/12/2007) |
| 17 | 7/12/2007 | 19000 | Declaration of Alfredo R. Perez in Support of Reorganized Debtors' Motion to Dismiss Appeal or For An Order Denying the IRS Leave to File an Interlocutory Appeal (related document(s): 18977, 18998, 18999) filed by Alfredo R. Perez on behalf of WorldCom, Inc.. (Perez, Alfredo) (Entered: 07/12/2007) |
| 18 | 7/12/2007 | 18997 | Designation of Contents (appellant). Of Record On Appeal And Statement of Issues on Appeal (Internal Revenue Service's) filed by Danna Drori on behalf of United States of America. (Drori, Danna) (Entered: 07/12/2007) |
| 19 | 7/19/2007 | 19008 | Amended Notice of Reorganized Debtors' Motion to Dismiss Appeal or For An Order Denying the IRS Leave to File an Interlocutory Appeal (related document(s)18977) |
| 20 | 7/23/2007 | 19027 | Demonstrative charts from the hearing before the Bankruptcy Court on April 11, 2006. |

Dated: Houston, Texas
July 23, 2007

Respectfully submitted,

/s/ Alfredo R. Pérez

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